

**Final Statement of Reasons for the Adoption of the  
Proposed Amendments to California Code of Regulations,  
Title 18, Section 308.6, *Application for Equalization by  
Member, Alternate Member, or Hearing Officer***

Update of Information in the Initial Statement of Reasons

The State Board of Equalization (Board) held a public hearing regarding the proposed amendments to California Code of Regulations, title 18, section (Rule) 308.6, *Application for Equalization by Member, Alternate Member, or Hearing Officer*, on April 28, 2015. During the public hearing, the Board unanimously voted to adopt the proposed amendments to Rule 308.6 without making any changes.

The factual basis, specific purpose, and necessity for, the problem to be addressed by, and the anticipated benefits from the adoption of the proposed amendments to Rule 308.6 are the same as provided in the initial statement of reasons. The Board anticipates that the proposed amendments to Property Tax Rule 308.6 will promote fairness, increase openness and transparency in government, and benefit members of assessment appeals boards and special alternate assessment appeals boards, assessment hearing officers, employees of the offices of the clerks of the boards of equalization and assessment appeals boards, the clerks themselves, employees of the county counsels, and the general public by providing more clarity as to the application of Revenue and Taxation Code sections 1612.7, 1622.6, 1624.1, and 1624.2.

The adoption of the proposed amendments to Rule 308.6 is not mandated by federal law or regulations. There is no previously adopted or amended federal regulation that is identical to Rule 308.6 or the proposed amendments to Rule 308.6.

The Board did not rely on any data or any technical, theoretical, or empirical study, report, or similar document in proposing or adopting the proposed amendments to Rule 308.6 that was not identified in the initial statement of reasons, or which was otherwise not identified or made available for public review prior to the close of the public comment period.

In addition, the factual basis has not changed for the Board's initial determination that the proposed regulatory action will not have a significant adverse economic impact on business, the Board's determination that the proposed regulatory action is not a major regulation, as defined in Government Code section 11342.548 and California Code of Regulations, title 1, section 2000, and the Board's economic impact assessment, which determined that the Board's proposed regulatory action:

- Will neither create nor eliminate jobs in the State of California;
- Nor result in the elimination of existing businesses;
- Nor create or expand business in the State of California; and

- Will not affect the benefits of Rule 308.6 to the health and welfare of California residents, worker safety, or the state's environment.

The proposed amendments to Rule 308.6 may affect small business.

#### No Mandate on Local Agencies or School Districts

The Board has determined that the adoption of the proposed amendments to Rule 308.6 does not impose a mandate on local agencies or school districts.

#### Public Comments

The Board received an April 7, 2015, letter from Mr. John McKibben, the Chair of the California Association of Clerks and Election Officials' (CACEO') Board of Equalization Rules Workgroup, which explained that the Clerk of the Board of Supervisors members of the CACEO "strongly support" the proposed amendment to Rule 308.6 and "urge" the Board to adopt the proposed amendments "as drafted." The Board also received an April 28, 2015, letter from Mr. Dale Hough, Chief Appraiser for the Assessment Services Division of the Los Angeles County Assessor's Office, which provided that the Los Angeles County Assessor's Office "approves the proposed amendments as written." However, no other interested parties submitted written comments and no interested parties appeared at the public hearing on April 28, 2015, to comment on the proposed regulatory action.

#### Determinations Regarding Alternatives

By its motion on April 28, 2015, the Board determined that no alternative to the proposed amendments to Rule 308.6 would be more effective in carrying out the purpose for which the amendments are proposed, would be as effective and less burdensome to affected private persons than the adopted amendments, or would be more cost effective to affected private persons and equally effective in implementing the statutory policy or other provisions of law.

The Board did not reject any reasonable alternatives to the proposed amendments to Rule 308.6 that would lessen any adverse impact the proposed amendments may have on small business.

No reasonable alternatives have been identified and brought to the Board's attention that would lessen any adverse impact the proposed action may have on small business, be more effective in carrying out the purposes for which the action is proposed, would be as effective and less burdensome to affected private persons than the proposed action, or would be more cost effective to affected private persons and equally effective in implementing the statutory policy or other provision of law than the proposed action.